

Title 5

REVENUE AND FINANCE

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Division I. Financial Policies

Chapter 5.04

GENERAL PROVISIONS

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5.04.010 Funds collected—Checks made payable to metropolitan government.

All public officials who collect funds on behalf of the metropolitan government shall have all checks made payable to the metropolitan government and not in the name of any individual public official. The checks may be made payable to the official office name, but not to any individual person's name. (Prior code § 15-1-2.1)

5.04.012 Returned check charge.

A handling charge of ten dollars shall be assessed by all offices and department of the metropolitan government against the maker or drawer of any check that is dishonored because the maker or drawer did not have an account with, or sufficient funds with the financial institution, or the check has an incorrect or insufficient signature thereon. (Ord. 93-583 § 1, 1993)

5.04.015 Appropriations from general fund reserve fund (four percent fund).

A. Any resolution of the metropolitan council which appropriates funds from the general reserve fund shall contain in the body of the resolution information which justifies the expenditure of such funds. Such information shall include, but is not limited to, the following:

1. Cost of equipment, fixtures, furnishing or repairs;

2. Cost of construction;
3. Age of equipment or furnishings which are being replaced;
4. Expected life of equipment or furnishings being acquired;
5. Any such other information as may be necessary and appropriate.

B. The council shall not consider any resolution requesting funds for the renovation of the office of an elected official until such elected official has been in office a period of ninety days.

C. Further, the council shall not approve the purchase of duty uniforms from the general fund reserve fund unless such uniforms have a use of ten years or longer.

D. Notwithstanding any other ordinance or provision to the contrary, no expenditure for any item shall be reimbursed from the general fund reserve fund to the operating budget for any department when such items have been purchased without prior appropriation by the metropolitan council, except emergency purchases which have been approved by the director of finance.

E. The metropolitan council shall not consider any resolution appropriating funds from the general fund reserve fund (four percent fund) for the benefit of any department, agency, board or commission of the metropolitan government which has received an appropriation from such fund unless the department, agency, board or commission:

1. Has expended the funds previously appropriated for the purpose appropriated; or
2. Demonstrates a reasonable time to expend such funds; and
3. Discloses the status of prior appropriations.

F. The information sheet and any required purchase requisitions must be executed by the appropriate department head, official or any other elected official of the metropolitan government. (Ord. 94-1209 § 1, 1994; Ord. S90-1407 § 1, 1991; Amdt. 3 to Ord. 86-1534, 3/17/87; Amdt. 2 to Ord. 86-1534, 2/3/87; Amdt. 1 to Ord. 86-1534, 2/3/87; Ord. 86-1534 § 1, 1987)

5.04.020 Equipment or automobile leases—Approval required when.

All leases for equipment or automobiles shall be approved by resolution of the metropolitan council if the annual expenditure for the lease exceeds five thousand dollars per year. This section applies to all departments, boards, commissions and agencies of the metropolitan government. Provided, however, the foregoing to the contrary notwithstanding, this section shall not apply to the metropolitan board of public education. (§§ 1, 2 of Amdt.

1 to Ord. 96-155, 1/16/96; Ord. 96-155 § 1, 1996; Ord. 90-1339 § 1 (2-4), 1990; prior code § 2-1-3.5)

5.04.030 Land leases or franchises—Disclosure of ownership.

A. Upon the vote of ten members of council, any businesses applying for a franchise with the metropolitan government, or applying for a lease of land owned by the metropolitan government, or seeking to sublease land owned by the metropolitan government, shall be required to provide, along with their application, a list of stockholders and persons having an interest in such businesses.

B. Upon the vote of ten members of council, any businesses holding land leases or franchises with the metropolitan government, or subleasing land owned by the metropolitan government, shall be required to provide a list of stockholders and persons having an interest in such businesses. (Prior code § 2-1-3.1)

5.04.040 Architectural contracts—Space utilization committee.

The space utilization committee is authorized to enter into architectural contracts where the estimated overall cost of the construction project is less than one million dollars, subject to the approval of the metropolitan county council by resolution. (Prior code § 2-1-3.7)

5.04.050 Acceptance of funds—Property sold or forfeited.

A. Through the council's legislative power as set forth in Sections 2.01 (40), 3.05 and 3.06 of the Charter, the metropolitan government, is hereby authorized to accept the distribution of funds from property forfeited and sold under the provisions of Tenn. Code Ann. §§ 39-11-701 et seq., and awarded to the metropolitan government by court order in accordance with Tenn. Code Ann. § 39-11-713.

B. Any funds accepted by the metropolitan government pursuant to this section shall be used exclusively for law enforcement purposes. The accepted funds shall be immediately deposited into accounts specifically designated for law enforcement purposes.

C. Any funds accepted by the metropolitan government pursuant to this section may not be used to supplement the salaries of any public employee or law enforcement officer, nor may such funds supplant other local or state funds. (Ord. BL2003-1530 § 2, 2003)

5.04.060 Review of fees charged by the metropolitan government—Submission of report to the metropolitan council.

A. Beginning January 31, 2005, and once every three years thereafter, the director of finance or his or her designee shall review all permit fees and other fees charged by the metropolitan government and its various departments and agencies and submit a report to the metropolitan council within ninety days.

B. The report to the council required in subsection A of this section shall include, but not be limited to, the following information for each fee:

1. The current amount of the fee and the total amount generated annually by the fee;
2. The purpose of the fee;
3. Whether the fee covers the cost to the department or agency for providing the service;
4. A comparison of the fee to surrounding counties and cities of a similar size and population; and
5. Any recommendations for increases or adjustments to the fee. (Ord. BL2004-298 § 1, 2004)

Chapter 5.08

DEPOSITORIES FOR METROPOLITAN FUNDS

Sections:

- 5.08.010 Legal depositories established.**
- 5.08.020 Contracts with depositories—Authority of mayor.**
- 5.08.030 Collateral security—Loss and default recovery.**
- 5.08.040 Daily deposits—Authority of metropolitan treasurer.**
- 5.08.050 Deposits from construction contractors—Custodial services.**

5.08.010 Legal depositories established.

All banks and trust companies whose principal offices and places of business are in the metropolitan government area, whether organized under the laws of the United States or chartered under the laws of the state, shall be legal depositories for the deposit of the money and funds of the metropolitan government. (Prior code § 15-1-26)

5.08.020 Contracts with depositories—Authority of mayor.

The mayor shall have authority to negotiate from time to time contracts on behalf of the metropolitan government with any and all of the banks and trust companies specified in Section 5.08.010, for periods of two years, for the de-

posit of the money and funds of the city and disbursement thereof, and for the payment to the metropolitan government, by the depository banks and trust companies, of interest on the daily balances, at the highest rate of interest which can be negotiated and contracted for with such banks and trust companies, computed and credited monthly. (Prior code § 15-1-27)

5.08.030 Collateral security—Loss and default recovery.

A. Each of the bank and trust company depositories mentioned in Section 5.08.020 shall deposit in an escrow account in a second bank or trust company for the benefit of the metropolitan government, as collateral security for such metropolitan government funds, bonds of the United States or any of its agencies, or obligations guaranteed by the United States or any of its agencies, the payment of which are insured by it and which are fully guaranteed both as to principal and interest by the United States; bonds of this state, bonds of other states with at least an “A” rating, including any revenue bonds issued by any agency of the state of Tennessee, specifically including institutions under the control of the state board of education, the board of trustees of the University of Tennessee, and bonds issued in the name of the state school bond authority; bonds of any county or municipal corporation of this state, including bonds payable from revenues (expressly excluding bonds of any road, levee or drainage district) upon which said municipal or county bonds there has been no default in the payment of interest more than thirty days upon any one installment of interest for the five years preceding the deposit of such county or municipal bonds; and loans to students guaranteed one hundred percent by the Tennessee educational loan corporation, during the dormant period of such loan or any bond issued under the provisions of Chapters 7-37 and 7-53 of Tennessee Code Annotated, that are rated “A” or higher by any nationally recognized rating service or any other collateral security as may be described in Tennessee Code Annotated, Section 5-8-201, as amended from time to time.

B. Any loss incurred by the metropolitan government by reason of failure by any bank or trust company to safely keep and account for metropolitan government funds and interest thereon shall be recovered by the metropolitan government from the bank or trust company and a sale of the securities pledged under this section.

C. In the case of default by any bank or trust company having a metropolitan government account of any type, the securities pledged under this section shall be sold by the person holding such securities; and payment of the proceeds of such sale shall be made to the metropolitan gov-

ernment to the extent of its interest, but such sale shall be without recourse as to the metropolitan government.

D. The face value of the collateral herein described shall be a sum ten percent in excess of the deposits to be secured thereby, less so much of any such amount as is protected by the Federal Deposit Insurance Corporation. (Ord. 90-1339 § 1 (15-1), 1990; prior code § 15-1-28 (part))

5.08.040 Daily deposits—Authority of metropolitan treasurer.

The metropolitan treasurer shall deposit daily all money and funds of the metropolitan government coming into his hands with the legal depositories, with whom contracts have been entered into by the metropolitan government as provided in this chapter and who have complied with the provisions of this chapter concerning security collateralization; and the metropolitan treasurer shall make such daily deposits to the credit of the proper fund of the metropolitan government, taking from such legal depository a property receipt therefor. (Prior code § 15-1-28 (part))

5.08.050 Deposits from construction contractors—Custodial services.

A. The metropolitan treasurer is designated as the appropriate official of the metropolitan government to receive deposits from construction contractors, pursuant to the provisions of Tennessee Code Annotated, Section 12-4-108.

B. The metropolitan treasurer is authorized and required to enter into contracts with state and/or national banks having a trust department located in Tennessee for custodial care and servicing of any such securities deposited pursuant to said code section. Such services shall include the safekeeping of said securities and of all services required to effectuate the purpose of said code section. (Ord. 90-1339 § 1 (15-2), 1990; prior code § 15-1-31.1)

Chapter 5.10

PUBLIC ART FINANCING

Sections:

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| 5.10.020 | Sources of funding. |
| 5.10.030 | Duties of the commission. |

5.10.010 Definitions.

“Commission” means the metropolitan Nashville arts commission.

“Construction project” means any capital project, approved in the capital improvements budget involving the building or erection of any public building, structure, park, or parking facility, which project is funded in compliance with federal and state law. “Construction project” shall also include the reconstruction, replacement, extension, repairing, betterment or improvement of any public building, structure, park or parking facility where the cost of the improvement exceeds fifty percent of the value of the building, structure, park or parking facility before the reconstruction, replacement, repair or improvement. “Construction project” shall not include capital projects required to be undertaken by the metropolitan government in conformance with agreements in existence on the effective date of the ordinance codified in this chapter.

“Public art guidelines” means the guidelines required by Section 5.10.030 of this chapter.

“Public art project” means a project funded as part of a general obligation bond issue that has been approved in accordance with the public art guidelines. (Ord. BL2000-250 § 1 (part), 2000)

5.10.020 Sources of funding.

A. One percent of the net proceeds of any general obligation bond issued to fund construction project(s) shall be deposited and set aside to fund public art. Proceeds so deposited may be expended, in conformance with existing agreements and state and federal law, on the building, erection, reconstruction, replacement, extension, repairing, betterment, or improvement of public art projects prescribed by the public art guidelines. If one percent of a particular bond issue is insufficient to fund a public art project, proceeds so deposited may, in conformance with state and federal law, accumulate until they are sufficient to fund a public art project. Proceeds deposited for public art projects may be used for architectural and engineering design associated with the public art project. No part of the general fund reserve fund of the general services district (“four percent funds”) may be used for debt service payments on the portion of bonds issued that include public art projects as an eligible expenditure.

B. In addition to general obligation bond funds, donations from private persons or entities and state or federal monies may be expended on public art projects in accordance with the public art guidelines. No part of the general fund reserve fund of the general services district (“four percent funds”) may be used to finance public art projects. (Ord. BL2000-250 § 1 (part), 2000)

5.10.030 Duties of the commission.

The commission shall:

A. Adopt public art guidelines, which shall include criteria for accepting donations or gifts, both cash and tangible art, a method or methods for the selection of artists or public art projects and for placement of public art projects.

B. Acting through the department of finance, division of purchasing, purchase public art projects or commission the design, execution and/or placement of public art projects. The commission shall consult with the department responsible for a particular construction project regarding the design, execution and/or placement of a public art project in connection with such construction project.

C. Require that any proposed public art project requiring operation or maintenance expenses receive prior approval of the director of finance as to availability of funds, the department head responsible for such operation or maintenance and approval by the metropolitan council of funds appropriate to cover such operation and maintenance expenses as required by law.

D. Promulgate rules and regulations consistent with this ordinance to facilitate the implementation of its responsibilities hereunder, which rules and regulations shall be approved by a resolution approved by a majority of the metropolitan council. (Ord. BL2000-250 § 1 (part), 2000)

Division II. Taxes

Chapter 5.12

HOTEL OCCUPANCY PRIVILEGE TAX

Sections:

5.12.010	Definitions.
5.12.020	Tax imposed—Amount.
5.12.030	Tax separate from other taxes.
5.12.040	Collection—Invoice procedure.
5.12.050	Remittance—Accounting expense deduction.
5.12.060	Distribution of proceeds.
5.12.070	Records—Inspection.
5.12.080	Offer to absorb tax prohibited.
5.12.090	Delinquent payments—Penalties and interest.
5.12.100	Administration and enforcement.

5.12.010 Definitions.

As used in this chapter, unless a different meaning clearly appears from the context, the following definitions shall apply:

“Consideration” means the consideration charged, whether or not received, for the occupancy in a hotel val-

ued in money whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Nothing in this definition shall be construed to imply that consideration is charged when the space provided to the person is complimentary from the operator and no consideration is charged to or received from any person.

“Hotel” means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes within the area of the jurisdiction of the metropolitan government, and includes any hotel, inn, tourist court, tourist camp, tourist cabin, motel or any place in which rooms, lodgings or accommodations are furnished to transients for a consideration.

“Large hotel” means a hotel with at least one thousand rooms adjacent to or operated in connection with exhibition hall space of at least one hundred thousand square feet.

“Metropolitan government” means the metropolitan government of Nashville and Davidson County.

“New rooms” means any rooms of a large hotel which first become available for occupancy by transients on or after January 1, 1994.

“Occupancy” means the use or possession or the right to the use or possession, of any room, lodgings or accommodations in a hotel for a period of less than thirty continuous days.

“Operator” means the person operating the hotel whether as owner, lessee or otherwise.

“Person” means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit.

“Premier tourist destination area” means a geographical area of the metropolitan government that contains a large hotel, a theme park, golf courses, water theme parks, entertainment complexes, restaurants and other tourist-related activities and businesses.

“Tax collection official” means the metropolitan department of finance or its designate or the county clerk.

“Tourism” means the planning and conducting of programs of information and publicity designed to attract to the area within the jurisdiction of the metropolitan government tourists, visitors and other interested persons from outside the area and also encourage and coordinate the efforts of other public and private organizations or groups of citizens to publicize the facilities and attractions of the area for the same purposes. It also means acquisition, construction and remodeling of facilities useful in the attrac-

tion and promoting of tourist, conventions and recreational business.

“Tourist commission” means a seven-person body established subject to the same local organic law as other boards and commissions established by the Charter of the metropolitan government.

“Transient” means any person who exercises occupancy or is entitled to occupancy for any rooms, lodgings or accommodations in a hotel for a period of less than thirty days. (Ord. 96-166 § 1, 1996; Ord. 93-845 § 1, 1993; prior code § 15-1-45)

5.12.020 Tax imposed—Amount.

There is levied a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount of five percent of the consideration charged by the operator. The tax so imposed is a privilege tax upon the transient occupying such room and is to be collected and distributed as provided in this chapter. (Ord. 2002-1049 § 1, 2002; Amdt. 1 with Ord. 99-1678 § 2, 1999; prior code § 15-1-46)

5.12.030 Tax separate from other taxes.

The tax levied in this chapter shall be in addition to all other taxes levied or authorized to be levied whether in the form of excise, license or privilege taxes, and shall be in addition to all other fees and taxes now levied or authorized to be levied. (Prior code § 15-1-55)

5.12.040 Collection—Invoice procedure.

The occupancy privilege tax shall be added by each and every operator in each invoice prepared by the operator for occupancy of his hotel, such invoice to be given directly or transmitted to the transient, and shall be collected by such operator from the transient and remitted to the metropolitan department of finance. (Prior code § 15-1-47)

5.12.050 Remittance—Accounting expense deduction.

A. Remittance to Tax Collection Official. The tax levied shall be remitted by all operators who lease, rent or charge for any rooms to the county clerk not later than the twentieth day of each month next following collection from the transient. The operator is required to collect the tax from the transient at the time of the presentation of the invoice for such occupancy whether prior to occupancy as may be the custom of the operator; the obligation to the metropolitan government entitled to such tax shall be that of the operator.

B. Deduction for Accounting Expense. For the purpose of compensating the operator in accounting for and remitting the tax levied by this chapter, the operator shall

be allowed two percent of the amount of tax due and accounted for and remitted to the county clerk in the form of a deduction in submitting his report and paying the amount due by him, provided the amount due was not delinquent at the time of payment. (Ord. 96-166 § 2, 1996; prior code § 15-1-48)

5.12.060 Distribution of proceeds.

A. The proceeds from the tax levied in this chapter shall be retained by the metropolitan government and distributed as follows:

1. Two-fifths of the proceeds shall be used for direct promotion of tourism;
2. One-fifth of the proceeds shall be used for tourist-related activities;
3. One-fifth of the proceeds shall be used for the constructing, financing and operation of a convention center;
4. One-fifth of the proceeds shall be deposited in the general fund of the metropolitan government.

B. An amount equal to the proceeds from the tax attributable to new rooms of a large hotel shall be used only for the direct promotion of tourism and tourist-related activities in a premier tourist destination area, the amount of such proceeds to be the same fraction of the total proceeds from the large hotel as the new rooms are to total rooms available for occupancy by transients in the large hotel. No fewer proceeds shall be available for the uses described in subsections (A)(1), (A)(2) and (A)(4) of this section than were available in the preceding twelve months during which the new rooms were not available, provided, however, that the amount of proceeds shall increase by 4.5 percent each year. In the event the proceeds stated in the preceding sentence are not realized by the metropolitan government, then the amount to be used for the direct promotion of tourism and tourist-related activities in a premier tourist destination area may be reduced to assure adequate funding for the uses described in subsections (A)(1), (A)(2) and (A)(4) of this section. Any provision contained herein to the contrary notwithstanding, one-fourth of the proceeds from the tax attributable to new rooms of a large hotel shall be used as provided in subsection (A)(3) of this section.

C. Proceeds from this tax, other than subsection (A)(3) of this section, may not be used to provide a subsidy in any form to any hotel or motel. (Ord. 2002-1049 § 2, 2002; Ord. 99-1678 § 2, 1999; Ord. 93-845 § 2, 1993; prior code § 15-1-54)

5.12.070 Records—Inspection.

It shall be the duty of every operator liable for the collection and payment of any tax imposed by this act to keep and preserve for a period of three years all records neces-

sary to determine the amount of such tax, which records the tax collection official shall have the right to inspect at all reasonable times. (Prior code § 15-1-51)

5.12.080 Offer to absorb tax prohibited.

No operator of a hotel shall advertise or state in any manner whether directly or indirectly that the tax or any part thereof will be assumed or absorbed by the operator, or that it will be added to the rent, or that, if added, any part will be refunded. (Prior code § 15-1-49)

5.12.090 Delinquent payments—Penalties and interest.

Taxes collected by an operator which are not remitted to the tax collection official on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of eight percent per year, and in addition, a penalty of one percent for each month or fraction thereof such taxes are delinquent. Such interest and penalty shall become a part of the tax required in this chapter to be remitted. Wilful refusal of an operator to collect or remit the tax or wilful refusal of a transient to pay the tax imposed is unlawful and shall constitute a misdemeanor. Any fine levied herein shall be applicable to each individual transaction involving lodging

services paid by a customer to the operator in those cases when the operator fails or refuses to pay the tax payable. (Prior code § 15-1-50)

5.12.100 Administration and enforcement.

A. In administering and enforcing the provisions of this chapter, the tax collection official shall have, as additional powers, those powers and duties with respect to collection of taxes provided in Title 67 of Tennessee Code Annotated or otherwise provided by law.

B. Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in Tennessee Code Annotated, Section 67-1-911, it being the intent of this act that the provisions of law which apply to the recovery of state taxes illegally assessed and collected be conformed to apply to the recovery of taxes illegally assessed and collected under the authority of this act, provided the tax collection official shall possess those powers and duties as provided in Tennessee Code Annotated, Section 67-1-707, with respect to the adjustment and settlement with taxpayers of all errors of taxes collected by him under the authority of this act and to direct the refunding of same. Notice of any tax paid under protest shall be given to the tax collection official and suit for recovery shall be brought against the tax collection official. (Ord. 90-1339 § 1 (15-7), 1990; prior code § 15-1-52)

Chapter 5.16

PRIVILEGE TAXES

Sections:

Article I. General Regulations

- 5.16.010** Tax imposed.
- 5.16.020** Collection.
- 5.16.030** Purpose of tax—Term—Exceptions.
- 5.16.040** Intent of provisions.

Article II. Specific Occupations and Activities

- 5.16.050** Alcoholic beverage retail sales—Consumption on premises.
- 5.16.060** Litigation.
- 5.16.070** Marriage licenses.

Article III. Business Tax

- 5.16.080** Tax imposed—Statutory rates adopted—Copies on file.
- 5.16.090** Collection.
- 5.16.100** Disposition of funds.
- 5.16.110** Intent of provisions.
- 5.16.120** Ad valorem tax not affected by article provisions.

Article I. General Regulations

5.16.010 Tax imposed.

Privilege taxes are levied on the vocations, occupations and businesses located in the general services district in the amounts specified and enumerated in Articles I and II of this chapter. (Prior code § 24-1-1)

5.16.020 Collection.

All privileges and privilege tax rates established in Articles I and II of this chapter shall be collected by the county court clerk or the metropolitan collections officer in the same amounts and in the same manner as provided by general law or the Metropolitan Charter. (Prior code § 24-1-2)

5.16.030 Purpose of tax—Term—Exceptions.

The tax imposed by Articles I and II of this chapter on each occupation, vocation or business is for the privilege of pursuing it for one calendar year, except as otherwise provided in Articles I and II of this chapter. (Ord. 90-1339 § 1 (24-1), 1990; prior code § 24-1-3)

5.16.040 Intent of provisions.

It is the intention of the metropolitan council that Articles I and II of this chapter shall be construed liberally to carry out the intent of such articles, which is to levy throughout the general services district all privilege taxes which by general law may be levied by counties. (Prior code § 24-1-4)

Article II. Specific Occupations and Activities

5.16.050 Alcoholic beverage retail sales—Consumption on premises.

A. There is levied the following privilege taxes on every person who exercises within the general services district the privilege of engaging in the business of selling at retail alcoholic beverages for consumption on the premises:

1. Common carrier, for each dining car, plane, ship, boat or other vehicle \$ 100.00
2. Private club 300.00
3. Hotel and motel 1,000.00
4. Restaurant, according to seating capacity, on licensed premises:
 - 75—125 seats 600.00
 - 126—175 seats 750.00
 - 176—225 seats 800.00
 - 226—275 seats 900.00
 - 276 seats and over 1,000.00

B. Such taxes shall be payable annually to and collected by the director of finance or his designated representative. Upon payment of the privilege tax as set out in subsection A of this section, the finance director or his designated representative shall issue a receipt for the payment of such tax, which shall be displayed by the holder thereof at all times in a conspicuous place in the permit holder's establishment licensed under Tennessee Code Annotated, Section 57-4-101, et seq.

C. It is the intention of the metropolitan council that this section shall be construed liberally to carry out its intent, which is to levy such privilege taxes which, by Section 57-4-301, et seq., as amended, of the Tennessee Code Annotated, may be levied within the general services district, such privilege taxes to be levied in the same manner and to the same extent as provided by law. The words, phrases or terms as defined in Chapter 1 of Title 57 of the Tennessee Code Annotated, as amended, shall have the same definition ascribed to them when used in this section. (Ord. 90-1339 § 1 (24-2), 1990; prior code § 24-1-7.1)

5.16.060 Litigation.

A. Privilege taxes on litigation, except general sessions civil and detainer warrants, shall include and shall be collected as authorized by resolution in an amount not to exceed the maximum amount allowed by law:

1. Each suit in court of record;
2. Each indictment or presentment or cases tried on a state warrant charging driving while intoxicated, or carrying a deadly weapon with the intent to be armed, tried in a court of general sessions;
3. Each appeal to the Supreme Court in criminal cases, when the defendant is unsuccessful;
4. Each appeal or writ of error or certiorari from the county court, circuit court, chancery court or court of appeals to the Supreme Court;
5. Each appeal, writ of error or certiorari from county court, circuit court or chancery court to the court of appeals;
6. Each appeal or certiorari from a justice of the peace or court of like jurisdiction to the circuit court;
7. Moving and nonmoving traffic violations.

B. But in cases appealed or carried by certiorari from a justice of the peace or court of like jurisdiction to the circuit court, no tax shall be levied or collected on such litigation if such appeal or certiorari is dismissed or the case is otherwise settled before the case is called for trial.

C. The taxes on litigation above provided for shall be taxed as part of the costs of the cause, and in no case shall be remitted. The amount of any such tax remitted by a judge or attorney general in a criminal case shall be deducted by the commissioner of finance and administration from the salary of such judge or attorney general. The officer whose duty it is to collect the taxes herein imposed shall report to the county court clerk every ninety days and pay the same over to the metropolitan treasurer. No taxes shall be paid on juvenile court proceedings or in suits brought by the state, county or metropolitan government for the collection of taxes. When a suit is commenced in a court of record and carried to another court of concurrent jurisdiction, and in case of appeal from the metropolitan court to the circuit court, there shall be collected but one litigation tax. In addition to the above taxes, there shall be collected in misdemeanor cases a state and county expense fee as provided in Section 40-3307, Tennessee Code Annotated.

D. A one-dollar tax on litigation shall be collected on all cases in matters before the general sessions courts and the juvenile court of metropolitan government. Such tax shall be taxed as part of the costs of the cause, and in no case shall be remitted. The tax collected by the clerk of the court shall be remitted to the metropolitan treasurer. All revenue generated under this litigation tax shall be used

exclusively to support victim-offender mediation center(s) operating within the area of metropolitan government organized under the provisions of Title 16, Chapter 20 on the Tennessee Code Annotated. Such revenue shall be administered under guidelines developed by the District Attorney General to provide mediation services to the justice system of the metropolitan government through contracts with qualified community organizations. In developing the guidelines for administering these funds, the District Attorney General shall consult with appropriate judicial officials and the Nashville Bar Association and be assisted, as needed, by the Director of Finance. (Ord. BL2004-179 § 1, 2004; Ord. 95-1485 § 1, 1995; Ord. 92-248 § 1, 1992; Ord. 89-960 §§ 1, 2, 1989; Ord. 89-819 §§ 1, 2, 1989; prior code § 24-1-63)

5.16.070 Marriage licenses.

The privilege tax on marriage licenses shall be five dollars. (Prior code § 24-1-65)

Article III. Business Tax

5.16.080 Tax imposed—Statutory rates adopted—Copies on file.

A. Section 67-4-701, et seq., as amended, of the Tennessee Code Annotated is adopted by reference, and the rates set out therein are incorporated in this code. Privilege taxes are levied in the same amount and at the same rate as contained in Section 67-4-701, et seq., as amended, of the Tennessee Code Annotated.

B. Three copies of Section 67-4-701, et seq., as amended, of the Tennessee Code Annotated, are on file in the office of the metropolitan clerk. (Ord. 90-1339 § 1 (24-7), 1990; prior code § 24-1-134)

5.16.090 Collection.

A. It is the intention of the metropolitan county council that all privileges and privilege tax rates established in Section 67-4-701, et seq., as amended, of the Tennessee Code Annotated, and which, by general law, counties are entitled to collect, shall be collected by the county clerk or the collections officer in the same amounts and in the same manner as provided by general law or the Metropolitan Charter.

B. The county court clerk or the collections officer of the metropolitan government shall provide each applicant for a business tax license a statement indicating that the operation of a business must comply with all zoning requirements. Upon issuance of the business license, the applicant shall be directed to the department of codes administration to determine whether or not the proposed business is permitted in the existing zoning classification.

Further, the county court clerk or the collections officer shall provide a list of business licenses issued to the department of codes administration. (Ord. 90-1339 § 1 (24-8), 1990; prior code § 24-1-135)

5.16.100 Disposition of funds.

The proceeds derived from the privileges taxed herein shall be deposited to the general fund of the general services district. (Prior code § 24-1-136)

5.16.110 Intent of provisions.

It is the intention of the metropolitan county council that this article shall be construed liberally to carry out the intent of this article, which is to levy all privilege taxes which, by general law, may be levied by counties. (Prior code § 24-1-137)

5.16.120 Ad valorem tax not affected by article provisions.

It is not the intention of the metropolitan county council, by adopting Section 67-4-701, et seq., as amended, of the Tennessee Code Annotated, as set out in Section 5.16.080, to affect in any way the imposition and collection of any lawful ad valorem tax imposed on personalty or real property. (Ord. 90-1339 § 1 (24-9), 1990; prior code § 24-1-138)

Chapter 5.20

PROPERTY TAXES

Sections:

- 5.20.010 Tax bills sent to property owners.**
- 5.20.020 Consolidated tax bills.**
- 5.20.030 Delivery dates of tax rolls and bills to metropolitan trustee.**
- 5.20.040 Mailing dates of bills to property owners.**
- 5.20.050 Installment payments—Combined tax bills.**
- 5.20.060 Installment payments—Property located outside urban services district.**
- 5.20.070 Failure to send or receive bills—Effect on tax obligation.**
- 5.20.080 Low-income elderly assistance program.**

5.20.010 Tax bills sent to property owners.

Pursuant to the authority of Section 6-3724, Tennessee Code Annotated, as a convenience to the taxpayers, the metropolitan tax assessor is directed to prepare, and the metropolitan trustee is directed to send to each owner of taxable property, or to the representative of such owner, a bill for the amount of taxes due the metropolitan government on such property. (Prior code § 15-1-32)

5.20.020 Consolidated tax bills.

Where taxable property is located within the urban services district, the metropolitan trustee is authorized to consolidate into one tax bill the tax for the urban service district and the tax for the general services district, computed on the combined tax rate of both of such districts; provided, that the tax rate for each of such districts shall be shown plainly on the face of such consolidated tax bill. (Prior code § 15-1-33)

5.20.030 Delivery dates of tax rolls and bills to metropolitan trustee.

The metropolitan tax assessor shall deliver the tax rolls and tax bills for property located in the urban services district to the metropolitan trustee as soon as possible after the tax rate has been prescribed and in no event later than August 15th of each year, and shall deliver the tax rolls and tax bills for property located outside of the urban services district not later than September 10th of each year. (Prior code § 15-1-34)

5.20.040 Mailing dates of bills to property owners.

The metropolitan trustee shall send the tax bills provided for in this chapter to the taxpayers or to their representatives by regular United States mail on or before September 15th of each year. (Prior code § 15-1-35)

5.20.050 Installment payments—Combined tax bills.

In any case where the taxpayer pays as much as one-half of the total amount of his combined tax bill not later than October 31st of the year for which such taxes are due, and the remaining one-half not later than February 28th of the following year, no interest or penalty shall be charged. (Prior code § 15-1-37)

5.20.060 Installment payments—Property located outside urban services district.

Where taxable property is located outside of the urban services district, any owner of such property or the representative of such owner may pay his general services tax on such property in two installments as follows: one-half not later than October 31st of the year for which such taxes are due, and the remaining one-half not later than February 28th of the following year. (Prior code § 15-1-38)

5.20.070 Failure to send or receive bills—Effect on tax obligation.

The failure of the metropolitan trustee to send out tax bills or of any taxpayer or his representative to receive the same shall not release the taxpayer from the obligation to pay his taxes when due. (Prior code § 15-1-36)

5.20.080 Low-income elderly assistance program.

A. There is created a program to provide assistance to the low-income elderly residents of the metropolitan government.

B. All persons who qualified for the Property Tax Relief Program under the provisions of Tennessee Code Annotated Section 67-5-702 for the tax year 1990 and whose income exceeds eight thousand two hundred dollars, but does not exceed nine thousand two hundred dollars, shall be eligible for participation in this program.

C. The trustee of the metropolitan government is directed to pay or cause to be paid from the Trustees-Contingency Account created by Resolution R91-1887 to all eligible persons under the provisions of subsection B of this section an amount to be determined under the rules and procedures authorized under subsection D of this section, or in lieu of direct payment to the eligible person, the

trustee shall make such payment as directed by the eligible person.

D. The trustee is authorized to establish such rules and procedures as he may deem necessary for the purpose of implementing such program.

E. The provisions of this chapter shall expire and be null and void on June 30, 1992. (Ord. 91-9 §§ 1—5, 1991)

Chapter 5.24

PROPERTY IDENTIFICATION MAPS FOR TAX ASSESSMENT

Sections:

5.24.010 Official maps adopted—Copies on file.

5.24.010 Official maps adopted—Copies on file.

That the property identification maps on file with the metropolitan planning commission and the metropolitan clerk, which are incorporated fully into this ordinance by reference as though copied herein, are adopted as the official property identification maps for the metropolitan government of Nashville and Davidson County, identifying the property as of January 1, 2003, and shall be the official property identification maps for the metropolitan government for such purposes set forth in Tennessee Code Annotated Section 67-5-806, to the extent applicable to metropolitan forms of government; and Tennessee Code Annotated Section 66-24-113; and this section. (Ord. BL2003-31 § 1, 2003; Ord. 95-19 § 1, 1995; Ord. 90-1196 § 1, 1990)

Chapter 5.28

RETAILERS' SALES TAX

Sections:

5.28.010 Tax imposed—Amount—Application.

5.28.020 Exceptions.

5.28.030 Disposition of funds.

5.28.040 Collection.

5.28.050 Suits for recovery of illegally assessed or collected taxes.

5.28.060 Delinquent payments—Penalties and interest.

5.28.010 Tax imposed—Amount—Application.

A. Tax Imposed. There is levied a tax in the same manner and on the same privileges, subject to the Retailers' Sales Tax Act* under Chapter 6, Title 67, Tennessee Code Annotated, which are exercised in the general services district of the metropolitan government area at a rate of one-half the rates levied in the Retailers' Sales Tax Act, codified in Chapter 6, Title 67, Tennessee Code Annotated.

B. Application.

1. Beginning August 1, 1983, or September 1, 1983 (the effective date of this section), whichever is later, the tax levied by the local option sales and use tax shall apply to the first six hundred sixty-seven dollars on the sale or use of any single article of personal property.,

2. Beginning July 1, 1984, the tax levied by the local option sales and use tax shall apply to the first eight hundred eighty-nine dollars on the sale or use of any single article of personal property.

3. Beginning July 1, 1985, the tax levied by the local option sales and use tax shall apply to the first one thousand one hundred dollars on the sale or use of any single article of personal property. (Ord. 90-1339 § 1 (15-3), 1990; prior code § 15-1-39)

* Editor's Note: The retailers' sales tax set out in this chapter was approved by the voters at a referendum on August 1, 1968.

5.28.020 Exceptions.

The exemptions set out in Section 67-6-704, Tennessee Code Annotated are excepted from the tax levied by this chapter. (Ord. 90-1339 § 1 (15-4), 1990; prior code § 15-1-40)

5.28.030 Disposition of funds.

Fifty percent of the tax collected pursuant to this chapter shall go into the school fund, as provided by Section 67-6-712, Tennessee Code Annotated. (Ord. 90-1339 § 1 (15-5), 1990; prior code § 15-1-41)

5.28.040 Collection.

It having been determined by the department of revenue of the state that it is feasible for the tax levied by this chapter to be collected by that department, the department of revenue of the state shall collect the additional tax imposed by this chapter concurrently with the collection of the state tax in the same manner as the state tax is collected in accordance with rules and regulations promulgated by such department. The finance director of the metropolitan government is authorized to contract with the department of revenue of the state for the collection of the additional tax by such department, and to provide in such contract that the department deduct from the tax collected a reasonable

amount or percentage to cover the expense of the administration and collection of such tax. (Prior code § 15-1-43)

5.28.050 Suits for recovery of illegally assessed or collected taxes.

In the event the tax levied by this chapter is collected by the state department of revenue, suits for the recovery of any tax illegally assessed or collected shall be brought against the finance director of the metropolitan government. (Prior code § 15-1-44)

5.28.060 Delinquent payments—Penalties and interest.

Penalties and interest for delinquencies in payment of the tax levied by this chapter shall be the same as provided in Sections 67-1-801, et seq., and 67-6-501, et seq., Tennessee Code Annotated. (Ord. 90-1339 § 1 (15-6), 1990; prior code § 15-1-42)

Chapter 5.32

VEHICLE TAXES

Sections:

Article I. Commercial Vehicles—Privilege Tax

- 5.32.010 License and payment of commercial vehicle regulatory license required—Exceptions.**
- 5.32.020 License—Issuance conditions.**
- 5.32.030 Amount of tax—Schedule.**
- 5.32.040 License tags—Display—Replacement if stolen.**
- 5.32.050 License tags—Replacement if lost.**
- 5.32.060 License tags—Unauthorized use—Transfer.**
- 5.32.070 Counterfeit license tags.**
- 5.32.080 Expiration of license—Proration of commercial vehicle regulatory license.**

Article II. Passenger Vehicle and Motorcycle Privilege Tax

- 5.32.090 Definitions.**
- 5.32.100 Exceptions to article provisions—Free metro sticker provided when.**
- 5.32.110 License required—Fees—Exceptions.**
- 5.32.120 Registration required—Duties of county court clerk—Extension.**
- 5.32.130 Renewal fees—Proration—Exemption from Section 5.32.120.**

5.32.140 License tags—Issuance, display and transfer—Replacement if stolen.

5.32.150 Failure to display current license—Violation and penalty.

5.32.160 Delinquent license fees.

5.32.170 Disposition of funds.

5.32.180 Violation and penalty.

Article I. Wheeled Vehicles—Privilege Tax

5.32.010 License and payment of commercial vehicle regulatory license required—Exceptions.

A. No wagon, dray, cart, hack, cab, omnibus, automobile, truck, motorcycle or other wheeled vehicle shall be kept, run, employed or operated in the general services district or over and upon any of the streets, avenues, highways, alleys and public places of the general services district, for business or commercial purposes or for hire, directly or indirectly, unless the owner, proprietor, or operator thereof shall have first obtained a license therefor and paid the commercial vehicle regulatory license provided in Section 5.32.030.

B. The owner, proprietor or operator of any wagon, cart, dray, automobile, automobile truck, motorcycle or other wheeled vehicle, employed in hauling, transporting or delivering lumber, brick, cement, lime, wood, coal, furniture, bread, water, milk, oil, gasoline, groceries, meat or any kind of merchandise, goods, commodity, material or supplies in the general services district or over and upon any of the streets, avenues, highways, alleys and public places of the general services district to customers or to others, whether the handling, transporting or delivery is free or for hire, or for the business or commercial purposes of each owner, proprietor or operator, shall take out a license therefor and pay the commercial vehicle regulatory license at the rates provided in Section 5.32.030.

C. The owner, proprietor or operator of any wagon, cart, dray, automobile, automobile truck, motorcycle, omnibus or other wheeled vehicle, employed in transporting passengers for hire, directly or indirectly, or employed in the business or commercial purposes of such owner, proprietor or operator in the general services district or over and upon any of the streets, avenues, highways, alleys and public places of the metropolitan government, shall take out a license therefor and pay the commercial vehicle regulatory license at the rates provided in Section 5.32.030.

D. But the owner, proprietor or operator of any cart, dray, wagon, automobile, automobile truck or other wheeled vehicle, used or employed in bringing to market

in the general services district from without the metropolitan government area any fish, game, fowl, animals, hides, wool, meat, lard, butter, milk, produce, vegetables, grain, hay, logs, cross-ties lumber, wood or other produce of the farm, shall not be required to take out a license for such vehicle or to pay the commercial vehicle regulatory license provided in Section 5.32.030.

E. Nor shall the owner, proprietor or operator of any automobile, or motorcycle, used or employed exclusively for the transportation of himself or his family from place to place within the metropolitan government area or to and from the metropolitan government area or for the convenience and health of himself or family and not used or employed for business or commercial purposes, be required to take out a license for such automobile or motorcycle or to pay the commercial vehicle regulatory license provided in Section 5.32.030.

F. Any revenues derived from the commercial vehicle regulatory license collected under this article shall be paid over daily to the metropolitan treasurer and shall be used to pay the costs of administration and enforcement of the provisions of this article, and for the promotion of traffic safety on the streets, roads, alleys and thoroughfares of the metropolitan government, including, but not limited to the purchase and installation of signs, signals, markings and other safety devices for regulation of traffic on such streets, roads, alleys and thoroughfares. (Ord. 91-1669 §§ 3 (part), 4, 1991; prior code § 24-1-116 (part))

5.32.020 License—Issuance conditions.

A. The owner, proprietor or operator of any automobile or automobile truck having a gross vehicle weight of eight thousand pounds or less and required to take out a license and pay the commercial vehicle regulatory license provided in Section 5.32.030 shall not be issued such a license unless the owner, proprietor or operator provides a valid certificate of vehicle compliance as required by the metropolitan health department regulations regarding vehicle condition and performance. This requirement shall not apply to automobiles or automobile trucks being titled and registered for the first time as evidenced by the submission of a manufacturer's certification of origin.

B. The owner, proprietor or operator of any wheeled vehicle required to take out a license and pay the commercial vehicle regulatory license provided in Section 5.32.030 shall not be issued such a license if the owner, proprietor or operator has outstanding at the time of application unpaid traffic or parking violation fines or outstanding warrants for traffic or parking violations. (Ord. 91-1669 § 3 (part), 1991; Ord. 88-289 § 1, 1988; prior code § 24-1-116 (part))

5.32.030 Amount of tax—Schedule.

A. For the purpose of defining, classifying and fixing the amount of the commercial vehicle regulatory license upon the various vehicles as set out in Sections 5.32.010 and 5.32.020, the provisions of this section shall govern.

B. A commercial vehicle regulatory license shall be paid as follows:

1. On every automobile, thirty-five horsepower or over, whether operated for hire or used for business or commercial purposes, per year \$46.00
2. On every automobile, operated for hire as a sightseeing vehicle, per year 46.00
3. On every motorcycle, for hire or for commercial purposes, per year 46.00
4. On every automobile truck, under two tons capacity, used exclusively in commercial hauling for owner and/or for hire, per year 46.00
5. On every automobile truck, two tons or over in capacity, used exclusively in commercial hauling for owner and/or for hire, per year 46.00
6. On every automobile truck under two tons capacity, used by a peddler, who shall also pay a privilege tax as provided by law, per year 46.00
7. On every automobile truck, two tons or over in capacity, used by a peddler, who shall also pay a privilege tax as provided by law, per year 46.00

(Ord. 91-1669 §§ 1, 5, 1991; prior code § 24-1-117)

5.32.040 License tags—Display—Replacement if stolen.

A. The metropolitan treasurer shall furnish the owner, proprietor or operator of each vehicle licensed under this article with a metal tag or sign, showing the number of the vehicle and the month, day of the month and year that such license will expire; provided, that the tags or signs furnished by the metropolitan treasurer shall not be of the same size and shape for any two consecutive years.

B. Such tags or signs shall be permanently placed by the owner, proprietor or operator, if the vehicle is a dray, on the shaft, on the right side; if a wagon or cart, on the right side, unless the sides are movable, in which case it shall be placed on the frame on the right side; and if a hack, cab, omnibus, automobile, automobile truck, motorcycle or other licensed vehicle, in some conspicuous place on the right side of such vehicle.

C. In the event the decal, plate or tag is stolen from the owner or operator of the vehicle prior to attachment to the vehicle, the owner or operator may apply to the director of finance or his duly authorized representative for a replacement decal upon payment of a fee in the amount of two dollars. The application for a replacement decal shall be accompanied by a report from the metropolitan police department indicating the circumstances under which the decal was stolen.

D. Any person transferring a decal in violation of this section or fraudulently applying for a replacement decal shall be deemed guilty of a misdemeanor and subject to a maximum fine of fifty dollars. (Prior code § 24-1-118)

5.32.050 License tags—Replacement if lost.

All persons to whom license tags or signs have been regularly issued under this article, upon applying to the metropolitan government authorities for a duplicate and making affidavit that the original has been lost and cannot be found, shall pay into the metropolitan treasury two dollars, whereupon a duplicate shall be issued. (Prior code § 24-1-121)

5.32.060 License tags—Unauthorized use—Transfer.

No person shall use a license tag or sign upon a vehicle for which a license is required under this article, other than the license tag or sign properly issued to him, unless transferred to such person by the proper authorities on the books of the collections officer. (Prior code § 24-1-120)

5.32.070 Counterfeit license tags.

No person shall counterfeit or use on his vehicle a counterfeit tag or sign not issued by the metropolitan treasurer for his vehicle. (Prior code § 24-1-119)

5.32.080 Expiration of license—Proration of commercial vehicle regulatory license.

Licenses issued pursuant to this article shall expire on April 1st of each year, and it shall be the duty of the collections officer to issue to all persons applying for licenses on the various vehicles named, his receivable warrant on the metropolitan treasurer, stating the date of such licenses, the amount of commercial vehicle regulatory license to be paid therefor and that they shall expire on the first day of April following, the collections officer being authorized to compute the prorata amount on the time for which such licenses are to be issued and to issue the licenses authorized by the warrant, but no proration shall be made by the collections officer for less than one month. (Ord. 91-1669 § 6, 1991; prior code § 24-1-122)

Article II. Passenger Vehicle and MotorcyclePrivilege Tax

5.32.090 Definitions.

The following words and phrases, when used in this article, shall, for the purpose of this article, have the meanings respectively ascribed to them in this section:

“Antique motor vehicles” means motor vehicles over twenty-five years old which are owned solely as collectors’ items and are used for participation in club activities, exhibits, tours, parades and similar uses, but in no event for general transportation.

“Duly authorized representative of the metropolitan director of finance” means any person, including but not limited to, the county court clerk of Nashville-Davidson County, Tennessee, authorized by the director of finance to sell the motor vehicle regulatory license.

“Metropolitan government” means the metropolitan government of Nashville and Davidson County.

“Metropolitan police officer” means every officer of the metropolitan police department authorized to direct or regulate traffic or to make arrests for violations of traffic regulations.

“Motorcycle” means every motor vehicle having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground and with a motor which produces not less than five horsepower.

“Operator” means every person who drives or is in physical control of a motor vehicle upon a street or who is exercising control over a steering a vehicle.

“Owner” means any person, individual, firm, copartnership, corporation or other in whose name any vehicle shall be registered under the laws of the state, or any other such subdivision where such owner shall be domiciled.

“Passenger automobile” means every self-propelled device in, upon or by which any person or property is or may be transported upon a street or thoroughfare and which is designed primarily for the transportation of the driver and passengers and which is designed to travel on four or more wheels in contact with the ground; however, antique motor vehicles shall not be considered to be passenger automobiles.

“Street” or “thoroughfare” means the entire width between property lines of every way publicly maintained when any part thereof is open to the use of the public for purposes of vehicular traffic and shall include, but not be limited to, every alley, roadway, highway or interstate highway within the area of the metropolitan government. (Prior code § 24-1-123)

**5.32.100 Exceptions to article provisions—
Free metro sticker provided when.**

A. The provisions of this article shall not be applicable with respect to trucks, buses, taxicabs or automobiles for hire, sightseeing vehicles, and those business and commercial vehicles for which the privilege license or wheeled vehicle license authorized and required by law and imposed by the metropolitan government has been secured from the metropolitan government.

B. All persons entitled to free registration plates pursuant to Tennessee Code Annotated, Section 5-8-102 (d)(1) shall be furnished a free permanent metro sticker which shall be valid for so long as the vehicle is owned by a disabled veteran, POW or holders of the Congressional Medal of Honor, as defined in Tennessee Code Annotated, Section 55-4-209. (Ord. 90-1339 § 1 (24-4), 1990; prior code § 24-1-124)

5.32.110 License required—Fees—Exceptions.

A. There is levied an annual motor vehicle regulatory license in the amount of thirty-five dollars on each passenger automobile and thirty-five dollars on each motorcycle using the public streets and thoroughfares of the metropolitan government. It shall be prima facie evidence that a passenger automobile or motorcycle is subject to the provisions of this article if any one of the following four conditions are found to exist:

1. The owner or operator thereof is a resident of the metropolitan government area;
2. The passenger automobile or motorcycle bears registration plates of the state of Tennessee, Davidson County;
3. The owner or operator thereof, or his or her spouse has an established place of business, an office or headquarters, or is or becomes gainfully employed in the area of the metropolitan government;
4. The owner or operator thereof is a student, either part-time or full-time, at a university, college, school or other educational institution within the area of the metropolitan government.

B. A tourist or nonresident owner of a passenger automobile or motorcycle not falling in one of the categories listed in subsections (A)(1) through (A)(4) of this section shall be allowed to operate such vehicle upon the streets and thoroughfares of the metropolitan government for a period of sixty days without registering or obtaining a motor vehicle regulatory license and paying the fee therefor as provided herein. (Ord. 91-1669 § 2, 1991; prior code § 24-1-125)

**5.32.120 Registration required—Duties of
county court clerk—Extension.**

A. All owners or operators of such vehicles to which this article is applicable shall register such vehicles with the finance director of the metropolitan government, or his duly authorized representative as designated by him, annually on or before March 31st of each year and shall pay the fee levied herein, which fee shall become due and payable on March 31st of each year. The finance director of the metropolitan government, or his duly authorized representative as designated by him, is authorized to coordinate the issuance of the annual motor vehicle regulatory license, as provided for by this article, with the county court clerk, in the issuance of motor vehicle licenses provided for by the laws of the state.

B. If the director of finance authorizes the Davidson County court clerk to sell the motor vehicle regulatory license, the county court clerk shall be entitled to a fee of twenty-five cents for each motor vehicle regulatory license sold by him. Further, notwithstanding any other provision in this section to the contrary, the clerk shall coordinate the sale of the regulatory license so that the regulatory license is sold at the same places and during the same period of time as the Tennessee motor vehicle license tags.

C. From the effective date of this subsection, all owners or operators of vehicles to which this article is applied shall have an additional thirty-day period from the date set forth herein to purchase the motor vehicle registration license. (Prior code § 24-1-126)

**5.32.130 Renewal fees—Proration—
Exemption from Section 5.32.120.**

A. The owners and operators of passenger automobiles are excepted from the application of the provisions of Section 5.32.120 on and after February 28, 1978. With respect to passenger automobiles, the finance director shall establish a system of motor vehicle regulatory license registration renewals at alternative intervals which will allow for such renewals and the payment of the fee levied herein compatible with the times and manners employed by the state of Tennessee in the renewal and purchase of new motor vehicle certificates of registration pursuant to the provisions of Tennessee Code Annotated, Section 55-4-104. The renewals issued under this alternative interval method shall be for a period of twelve months, except for the renewals issued in March of 1978.

B. The alternative interval method for fixing the date of the motor vehicle regulatory license registration renewals set out in subsection A of this section and the payment of the fee levied herein shall be accomplished only after due notice to the registrants concerned. During the transition period for the renewals there shall be a grace period of

fifteen days commencing April 1, 1978, and ending at midnight on April 15, 1978, to allow for the renewals expiring March 31, 1978. During this transition period the finance director, or his duly authorized representatives as designated by him, may receive applications for and issue renewal registrations and decals, plates or tags commencing February 1, 1978.

C. The finance director, or his duly authorized representative as designated by him, is authorized to accept applications for the renewals by mail and mail out the renewals and decals, plates or tags upon receipt of the motor vehicle regulatory license registration renewal fee as levied from time to time, and an additional mail handling fee for each such renewal as shall be established by the finance director.

D. The motor vehicle regulatory license shall be prorated on a quarterly basis should an applicant be required to purchase a regulatory license in a month other than that required by subsection B of this section. The quarterly proration shall be three dollars and seventy-five cents for each quarter or portion thereof until the applicant will be required to renew the license. The quarters shall be: January through March, April through June, July through September, and October through December. (Ord. 90-1339 § 1 (24-5), 1990; prior code § 24-1-127)

5.32.140 License tags—Issuance, display and transfer—Replacement if stolen.

A. Upon payment of the motor vehicle regulatory license fee as set out in this article, the finance director of the metropolitan government, or his duly authorized representative, shall issue to the owner or operator of each passenger automobile or motorcycle a decal, plate or tag bearing a serial number as indication that such vehicle has been duly registered in the designated division of the finance department of the metropolitan government. In the event a decal is issued, it shall be firmly attached to the front windshield on the right of any passenger automobile or to the place so designated on a motorcycle. In the event a tag or plate is issued, it shall be firmly attached to the rear of such vehicle in a place to be later designated. Any decal, plate or tag that is issued shall be attached to such vehicle so that it may be readily observed upon inspection thereof. Such decal, plate or tag shall not be transferable from one owner to another or from one vehicle to another. In the event a passenger automobile or motorcycle is transferred from one owner to another, then such owner transferring the vehicle shall remove such decal, plate or tag prior to transfer. Upon application to the finance director, or his authorized representative, the person transferring such vehicle may obtain a replacement decal, plate or tag for another vehicle of which he is the registered owner or

the operator thereof by paying a fee of three dollars and registering such vehicle with the designated office of the finance department of the metropolitan government.

B. The finance director of the metropolitan government, or his duly authorized representative as designated by him, shall make such decals, plates or tags available for purchase by the public at the same time the county clerk is authorized to make available for purchase state registration plates, and by mail as heretofore authorized.

C. In the event the decal, plate or tag is stolen from the owner or operator of the vehicle prior to attachment to the vehicle, the owner or operator may apply to the director of finance or his duly authorized representative for a replacement decal upon payment of a fee in amount of three dollars. The application for a replacement decal shall be accompanied by a report from the metropolitan police department indicating the circumstances under which the decal was stolen. Any person transferring a decal in violation of this section or fraudulently applying for a replacement decal shall be deemed guilty of a misdemeanor and subject to a maximum fine of fifty dollars.

D. The finance director of the metropolitan government, or his duly authorized representative as designated by him, shall not issue any decal, plate or tag to the owner or operator of a passenger automobile having a gross vehicle weight of eight thousand pounds or less and otherwise meeting the motor vehicle regulatory license requirements of this article unless the owner or operator provides a valid certificate of vehicle compliance as required by the metropolitan health department regulations regarding vehicle condition and performance. This requirements shall not apply to passenger automobiles being titled and registered for the first time as evidenced by the submission of a manufacturer's certificate of origin.

E. The finance director of the metropolitan government, or his duly authorized representative as designated by him, shall not issue any decal, plate or tag to the owner or operator of a motorcycle or passenger automobile otherwise meeting the motor vehicle regulatory license requirements of this article if the owner or operator has outstanding at the time of application unpaid traffic or parking violations, fines or outstanding warrants for traffic or parking violations. (Ord. 88-289 § 2, 1988; prior code § 24-1-128)

5.32.150 Failure to display current license—Violation and penalty.

A. Every motor vehicle subject to the provisions of this article must display a current motor vehicle regulatory license on the first day of April each year and on each day thereafter until the renewal date thereof. Whenever any passenger automobile or motorcycle which does not dis-

play a current license certificate as provided herein is using the streets and thoroughfares of the metropolitan government, metropolitan police officers are authorized to issue a written notice to appear in court to the owner or operator of any such vehicle. Such notice shall be in the form of a traffic citation or traffic complaint citing the owner or operator of such vehicle to appear before a judge of the metropolitan general sessions court of Nashville and Davidson County, Tennessee, for failing to display a current motor vehicle regulatory license certificate. In the event the person to whom the notice is issued does not appear or pay the fine as levied by this article, then a judge of the metropolitan general sessions court of Nashville and Davidson County, Tennessee, shall issue a warrant for the person's arrest. Should any motor vehicle to which this article is applicable be parked or otherwise left unattended upon any street or thoroughfare within the metropolitan government, the metropolitan police officers are authorized to affix a traffic citation or complaint to the front windshield of any passenger automobile or an otherwise conspicuous place in any motorcycle and registered owner of such shall be responsible for the payment of the fine as levied by this article. In accordance with Section 14.03 of the Metropolitan Charter, the judges of the metropolitan general sessions court of Nashville and Davidson County, Tennessee, are authorized to fix a schedule of fines for persons who desire to waive court appearance and plead guilty to the violation of this article.

B. For any person or persons electing to plead guilty and pay a fine for the violation of this section or subsection prior to the court date, the fine for the conviction of a first violation of this section or subsection within a twelve-month period shall be twenty dollars, and the fine for the conviction of a second violation within twelve months shall be thirty-five dollars. The fine for the conviction of a third violation within twelve months shall be set out by the court in accordance with Section 1.01.030. The court may use the aforementioned schedule as a guide in setting fines in accordance with Section 1.01.030 for any person or persons who appear in court to contest any violation of this section or subsection. (Ord. 95-1329 § 2 (part), 1995; § 4 (part) of Amdt. 2 to Ord. 90-1255, 7/17/90; § 2 (part) of Amdt. 1 to Ord. 90-1255, 6/19/90; Ord. 90-1255 § 4 (12), 1990; prior code § 24-1-129)

5.32.160 Delinquent license fees.

The motor vehicle regulatory license fee levied under this article shall become delinquent on the date printed on the decal, plate or tag as the date of expiration. The finance director, or his duly authorized representative, shall issue distress warrants against the owners of passenger automobiles and motorcycles subject to the provisions of this arti-

cle who have failed to pay such fee by such date and shall have such warrants levied as provided by law. The cost of such levy shall be paid by the owner of the vehicle on which such license fee is delinquent. (Prior code § 24-1-130)

5.32.170 Disposition of funds.

Any revenues from the motor vehicle regulatory license collected under this article shall be paid over to the metropolitan treasurer and shall be used to pay the costs of administration and enforcement of the provisions of this article, for the promotion of traffic safety and the installation of signs, signals, markings and other safety devices for regulating traffic on the streets, roads, alleys and thoroughfares of the metropolitan government. (Prior code § 24-1-131)

5.32.180 Violation and penalty.

It is unlawful for any person to violate any section of this article. Any person, upon conviction of a violation of this article, shall be punished by a fine of not less than five dollars nor more than fifty dollars. (Prior code § 24-1-132)

Division III. Urban Services District

Chapter 5.36

PRIVILEGE TAXES

Sections:

5.36.010	Tax imposed—Adopted—Copies on file.
5.36.020	Intent of provisions.
5.36.030	Collection.
5.36.040	Disposition of funds.
5.36.050	Ad valorem tax not affected by chapter provisions.
5.36.060	Alcoholic beverage retail sales—Consumption on premises.

5.36.010 Tax imposed—Adopted—Copies on file.

A. Section 67-4-701, et seq., of the Tennessee Code Annotated, as amended, is adopted by reference, and the rates set out therein are incorporated in this code. Privilege taxes are levied in the same amount and at the same rate as contained in Section 67-4-701, et seq., as amended, of the Tennessee Code Annotated.

B. Three copies of Section 67-4-701, et seq., of the Tennessee Code Annotated, as amended, are on file in the

office of the metropolitan clerk. (Ord. 90-1339 § 1 (24-13), 1990; prior code § 24-2-24)

5.36.020 Intent of provisions.

It is the intention of the metropolitan county council that this chapter shall be construed liberally to carry out the intent of this chapter, which is to levy all privilege taxes which, by general law, may be levied by municipal corporations. (Prior code § 24-2-27)

5.36.030 Collection.

It is the intention of the metropolitan county council that all privileges and privilege tax rates established in Section 67-4-701, et seq., as amended, of the Tennessee Code Annotated, and which, by general law, counties are entitled to collect, shall be collected by the county court clerk or the collections officer in the same amounts and in the same manner as provided by general law or the Metropolitan Charter. (Ord. 90-1339 § 1 (24-14), 1990; prior code § 24-2-25)

5.36.040 Disposition of funds.

The proceeds derived from the privileges taxed herein shall be deposited to the general fund of the urban services district. (Prior code § 24-2-26)

5.36.050 Ad valorem tax not affected by chapter provisions.

It is not the intention of the metropolitan county council, by adopting Section 67-4-701, et seq., as amended, of the Tennessee Code Annotated, set out in Section 5.36.010, to affect in any way the imposition and collection of any lawful ad valorem tax imposed on personalty or real property. (Prior code § 24-2-28)

5.36.060 Alcoholic beverage retail sales—Consumption on premises.

A. There is levied the following privilege taxes on every person who exercises within the urban services district the privilege of engaging in the business of selling at retail alcoholic beverages for consumption on the premises:

- 1. Common carrier, for each dining car, plane, ship, boat or other vehicle\$ 100.00
- 2. Private club 300.00
- 3. Hotel and motel.....1,000.00
- 4. Restaurant, according to seating capacity, on licensed premises:
 - 75—125 seats 600.00
 - 126—175 seats 750.00
 - 176—225 seats 800.00

226—275 seats.....	900.00
276 seats and over	1,000.00

B. Such taxes shall be payable annually to and collected by the director of finance or his designated representative. Upon payment of the privilege tax as set out in subsection A of this section, the finance director or his designated representative shall issue a receipt for the payment of such tax, which shall be displayed by the holder thereof at all times in a conspicuous place in the permit holder's establishment licensed under Tennessee Code Annotated, Section 57-4-101, et seq.

C. It is the intention of the metropolitan council that this section shall be construed liberally to carry out its intent, which is to levy such privilege taxes which, by Section 57-4-301, et seq., as amended, of the Tennessee Code Annotated, may be levied within the urban services district, such privilege taxes to be levied in the same manner and to the same extent as provided by law. The words, phrases or terms as defined in Chapter 1 of Title 57 of the Tennessee Code Annotated, as amended, shall have the same definition ascribed to them when used in this section. (Ord. 90-1339 § 1 (24-11), 1990; prior code § 24-2-16.1)

Chapter 5.40

TAX ON UTILITY POLES IN STREETS

Sections:

5.40.010 Rental fee required when—Amount—Penalty for nonpayment.

5.40.010 Rental fee required when—Amount—Penalty for nonpayment.

A. Every person doing a telegraph, postal telegraph or telephone business in the urban services district and occupying the streets, alleys or public grounds therein with telegraph poles and wires shall, as a condition to such further occupancy, pay to the metropolitan government, annually, a rental of three dollars for each of such poles.

B. Pole rentals shall be for each calendar year beginning with January 1st and shall be paid in advance, on or before January 1st of each year.

C. In addition to the remedies of the metropolitan government to collect such rentals as any other debt owing the metropolitan government, the failure and refusal of any person to pay such rentals or any part thereof, on demand, shall authorize the mayor to revoke the license to occupy the streets, alley or public grounds with such poles and wires. (Prior code § 15-2-1)

